

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, January 23, 1998

The Assessment Appeals Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Tom Baron, Mr. Harry Yasumoto, and  
Chairman David Juhnke

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, Assessor, and Mr. Rod Hallin, Deputy Assessor, are present and sworn.

This being the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Juhnke opens the floor without response.

**Application Nos. 1997-19 and 1997-168, Mediq, Inc., APN # 800,016,102, are presented.** Mr. Warren Thefeld, Agent, is present and sworn. Discussion regarding the Agent's Authorization and the Agent being paid on a contingency basis occurs. Mr. Thefeld presents his case, refers to Irvin and Flavin case, and gives his opinion that due to the audit, the applicant should be able to appeal. Mr. Juhnke questions Mr. Olpin if the Board can reinstate Application 1997-19, with Mr. Olpin responding that Rule 306 only addresses reinstatement when denied for non-appearance, non-completion is not referenced. Discussion regarding audits occurs, with questions being raised if it constitutes the ability to file an appeal. Chairman Juhnke directs the Applicant and Assessor to submit to the Clerk within 2 weeks in writing, their opinion on what constitutes this matter being heard or denied. **Chairman Juhnke directs that Application Nos. 1997-19 and 1997-168, Mediq, Inc. be continued to March 20, 1998, in order to allow Counsel time to review the opinions that are to be submitted.**

**Application No. 1997-165, Patrick Devaney, APN # 077,103,018, is presented.** Mr. Patrick Devaney is present and sworn. Mr. Devaney explains that the tax bills and notices were sent to the wrong address. Mr. Frank requests a continuance so he may thoroughly research this matter, with Mr. Devaney agreeing to continue this matter. **Chairman Juhnke directs that Application No. 1997-165, Devaney is continued to February 27, 1998 to allow the Assessor time for further research.**

**Application No. 1992-52, Elinore Diefenderfer, APN #001,023,037, is presented.** Mr. Fred Glick, Attorney, Elinore Diefenderfer, Jerald Jecker, and Lisa Newton are present and sworn. Both Mr. Olpin and Mr. Glick remind the Board of the past hearing and the court action taken. Discussion regarding the direction that Judge Coffee stated in his order occurs. Mr. Frank states he has requested clarification from Judge Coffee but has received no response and that he is not prepared for this matter to be heard today. Mr. Glick agrees to continue this matter, with the understanding that Mr. Frank will review Mr. Jecker's appraisal, and hopes that a stipulation may be reached. Mr. Frank agrees to review the appraisal and if he does not have any substantial disagreements with the appraisal believes they will be able to enter into a stipulation to be brought back to the Board for final approval. **Chairman Juhnke directs, with both parties agreeing, that Application No. 1992-52, Diefenderfer is continued to March 20, 1998 to allow both parties the opportunity to resolve this matter.**

The Clerk presents **Application No. 1997-123**, Amerigas Propane, LP., APN # 800,006,584. The applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application 1997-123, Amerigas Propane, LP., is denied for non-appearance.**

The Clerk presents for approval the Minutes of the November 14, 1997 hearing. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, the Minutes of the November 14, 1997 hearing date are approved as presented and the Chairperson is authorized to sign same.**

The Clerk presents **Application No. P-97-8**, Inform Caseworks, APN #800,012,820, for denial due to non-completion. The applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application No. P-97-8, Inform Caseworks, is denied for non-completion.**

The Clerk presents **Application Nos. 1997-115, 1997-116, 1997-117**, Ultramar Diamond Shamrock, APN #006,076,014, 008,171,017 and 006,165,021, for denial due to non-completion. The applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, Application Nos. 1997-115, 1997-116, and 1997-117, Ultramar Diamond Shamrock, are denied for non-completion.**

The Clerk presents **Application No. 1997-89**, Tenet Physician Partners, APN #029,361,018, for denial due to non-completion. The applicant is not present. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1997-89, Tenet Physician Partners, is denied for non-completion.**

The Clerk presents requests for a second continuance by the agent representing **Application Nos. 1996-34 and 1996-35, First Interstate Bank; 1996-36, 1996-38, and 1996-40, Great Western; 1996-57 and 1996-58 Union Bank; 1996-61 and 1996-141, Wells Fargo; and 1996-59 and 1996-60, Home Savings.** The agent and applicant are not present. Mr. Frank explains to the Board that these applications are filed on the ATM issue and asks that if the Board does decide to grant the second continuance that they set this matter for March 20, 1998 and send the applicant a letter stating that no further continuances will be granted. **Matter is fully discussed, and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, a second continuance is granted to Application Nos. 1996-34 and 1996-35, First Interstate Bank; 1996-36, 1996-38, and 1996-40, Great Western; 1996-57 and 1996-58 Union Bank; 1996-61 and 1996-141, Wells Fargo; and 1996-59 and 1996-60, Home Savings; and the Clerk is directed to send a letter to applicants and agent stating that no further continuances will be granted and to be fully prepared to present their appeal on March 20, 1998.**

The Clerk presents **Application No. 1997-9**, DeSimoni Investors, for approval of the waiver of time and asks the Board to authorize the Chairman to sign. **Matter is fully discussed and thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, and unanimously carried, the Board approves the Waiver of Time and authorizes the Chairman to sign same.**

Mr. Yasumoto comments on the letter from the Agent for Application Nos. 1996-34 and 1996-35, First Interstate Bank; 1996-36, 1996-38, and 1996-40, Great Western; 1996-57 and 1996-58 Union Bank; 1996-61 and 1996-141, Wells Fargo; and 1996-59 and 1996-60, Home Savings that the Agent is requesting that the matter be continued until May. **Matter is fully discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Yasumoto, and unanimously carried, Application Nos. 1996-34 and 1996-35, First Interstate Bank; 1996-36, 1996-38, and 1996-40, Great Western; 1996-57 and 1996-58 Union Bank; 1996-61 and 1996-141, Wells Fargo; and 1996-59 and 1996-60, Home Savings are continued to May 22, 1998 and the Clerk is directed to mail to the Agent and the Applicant that all of the ATM issue appeals will be scheduled to be heard on May 22, 1998 and that no further continuances will be granted.**

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. Mr. Frank discusses the State Board of Equalization preparation of an Assessment Appeal manual. Once he receives an official draft of the manual, he will bring the manual to the Board to allow the Board to make any suggestions. No action taken.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, February 20, 1998 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

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Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder  
and Ex-Officio Clerk of the Assessment Appeals Board

By:  
Deputy Clerk-Recorder